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UNITED STATES DEPARTMENT OF AGRICULTURE
Rural Electrification Administration
Washington 25, D. C.

August 21, 1951

ACCOUNTING AND AUDITING DIVISION STAFF BULLETIN NO. 821

SUBJECT: Rating of Field Audit Reports

Effective immediately the rating sheet form attached hereto will be used in rating all future audit reports. The object of this form is to furnish field auditors with information as to the weak points and strong points in their auditing.

It is intended that this rating sheet be prepared and forwarded to the auditor immediately after his audit report has been reviewed by the Section Office. The Section Head will be responsible for the rating given, based upon the reviewer's opinions and comments.

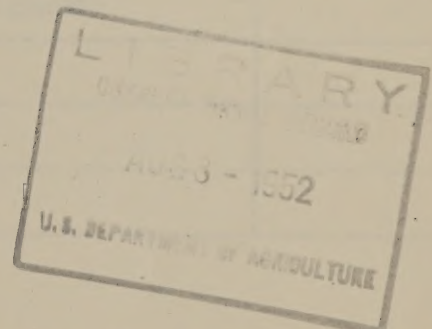
A copy of this rating sheet will not be placed in the audit report. A separate memorandum will be written in which exceptions are taken to an audit and which require correction of borrower's records by the next auditor.

The distribution of the rating sheet will be as follows:

Original to Auditor
Copy for Section Records
Copy for Office of the Assistant Chief in Charge of
Borrowers' Services
Copy for Reviewer

The ratings to be given are as follows:

Excellent
Very Good
Good
Fair
Unsatisfactory



If the field auditor feels that the rating given on any audit report is not appropriate, he should direct his differences to the attention of the Section Head for further consideration or clarification.

Attachment

Leslie Surpin
Chief, Accounting and
Auditing Division

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To :

From :

Subject: Audit Report Rating

Your audit applicable to the above borrower has been reviewed and rated as follows:

Rating Subjects	Rating
1. Field Activities Report (ADM-36)	
2. Audit Report	
3. Work Papers (Exhibits and Schedules)	
4. Construction Fund Transactions	
5. Adherence to REA Policies and Instructions	
6. Advice to Borrowers on Accounting Matters	
7. Handling of Specific Problems	
8. Rate of Progress on Completion of Assignment	
9. Other:	
10. Overall Rating for this Report	

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